



Florida Association of Counties Property Tax Policy Position as Adopted at the 2007 Legislative Conference

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Property Tax Reform: As an overriding goal of reforming Florida's Property Tax Structure, **SUPPORT** solutions that improve equity and fairness among classes of taxpayers as well as individual taxpayers. **SUPPORT** reasonable limits on the rate of property tax assessment increases. **OPPOSE** caps on local government expenditures / revenues and modifications to the Property Tax Structure that erode the existing tax base.

Business Relief: **SUPPORT** establishing an exemption of \$25,000 of value per taxpayer from Tangible Personal Property Taxes;

Non-Homestead Property Relief: **SUPPORT** establishing an annual assessment limitation for non-homestead property of ten percent with revaluation upon change of ownership or use of the property;

Renter's Relief: **SUPPORT** assessing affordable rental property that offers and covenants to continue to offer rents that meet HUD fair rent standards based upon the actual rental income of the property;

Commercial and Recreational Working Waterfronts Relief: **SUPPORT** allowing commercial and recreational working waterfront real property to be valued based upon the current use of the property by local option. Require that upon discontinuation of use of the property as a commercial or recreational working waterfront, the taxes that would have been due on the highest and best use of the property for the last three years become due; and

Truth in Millage Reform: **SUPPORT** revising the Truth in Millage process to allow the expenditures of constitutional officers to be individually stated. Provide better information during the TRIM process on functional expenditures.

